



2008 California Volunteer Manual

General Information

Board or, if military, to their Staff Judge Advocate's Office.

Completely fill in the circle for the filing status that applies to your clients.

Claimed as a Dependent

Completely fill in the circle on line 6 if your client, or their spouse/RDP, meet the dependency rules on someone else's return.

Your client (or their spouse/RDP) cannot claim a personal exemption if they meet the dependency rules on someone else's return. For example, if parents can claim their daughter, she cannot claim a personal exemption for herself on her return, even if her parents choose **not** to claim her as a dependent.

If you filled in the circle on line 6 of your clients' return, you must fill out the "California Standard Deduction Worksheet for Dependents" later in this section.

EXEMPTION

Personal

Find the exemption credit amounts in the Exemption section of Form 540.

If the **circle on line 6 is blank** and the filing status is:

Single, enter.....**1**
Married/RDP filing jointly, enter.....**2**
Married/RDP filing separately, enter.**1**
Head of household, enter.....**1**
Qualifying widow(er), enter.....**2**

Multiply this number by \$99 and enter the amount on line 7 of 540.

If you **did** check the circle on line 6 and the filing status is:

- Single, married filing separately, head of household, or married/RDP filing jointly, and both your client and their spouse can be claimed as a dependent,
1 enter 0.
- Married/RDP filing jointly and only your client or their spouse can be claimed as a dependent, **enter 1.**

Multiply this number by \$99 and enter the amount on line 7 of 540.

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If your clients' 65th birthday is on January 1, 2009, they are considered age 65 on December 31, 2008.

If your client can be claimed as a dependent on someone else's return, they may not claim this credit.

Dependents

An exemption credit is allowed for each dependent. Write the name and relationship of each dependent in the appropriate space.

Listed dependents must be the same on both federal and state returns.

Count the number of dependents listed and enter the total in the appropriate boxes on the forms. Multiply the number of dependents by \$309 and enter the amount on line 10 of Form 540.

The Dependent Exemption Credit on the Form 540 2EZ is included in the Form 540 2EZ tax tables.

Blind

Claim an additional personal exemption credit if your client, or spouse/RDP if married/RDP filing jointly, is visually impaired. If this exemption is claimed for the first time, attach a doctor's statement verifying the visual impairment to the **back** of the return. *Visually impaired* means that "vision is no better than 20/200 while wearing glasses or contact lenses, or that the field of vision is not more than 20 degrees." Enter 1 if your clients qualify or 2 if both the client and their spouse/RDP qualify. Multiply this number by \$99 and enter the amount on line 8 of Form 540.

This credit cannot be taken if your client can be claimed as a dependent on someone else's return.

Senior

Claim an additional personal exemption credit if your client, or their spouse/RDP, if married/RDP filing jointly, is 65 years of age or older by December 31, 2008. Enter 1 if your client qualifies or 2 if both your client and spouse/RDP are 65 or older. Multiply this number by \$99 and enter the amount on line 9 of Form 540.

TaxWise Tip:

You must check the "blind" box located on the main information screen and/or enter your clients' birth date on the main information screen in order for the blind and senior exemption credits to automatically enter on the state return.